



3015 (02-09-04)

ANNUAL REPORT

OF

Name: VILLAGE OF SOMERSET WATER UTILITY

Principal Office: 110 SPRING STREET
P.O. BOX 356
SOMERSET, WI 54025

For the Year Ended: DECEMBER 31, 2000

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: VILLAGE OF SOMERSET WATER UTILITY**Utility Address:** 110 SPRING STREET
P.O. BOX 356
SOMERSET, WI 54025**When was utility organized?** 10/29/1929**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MS PAMELA DONOHOE**Title:** VILLAGE CLERK - EDD**Office Address:**110 SPRING STREET
P.O. BOX 356
SOMERSET, WI 54025**Telephone:** (715) 247 - 3395**Fax Number:** (715) 247 - 5790**E-mail Address:** village@somtel.net

Individual or firm, if other than utility employee, preparing this report:

Name: MR THOMAS G. KORTAS**Title:** CPA**Office Address:** TRACEY & THOLE502 SECOND STREET
HUDSON, WI 54016**Telephone:** (715) 386 - 0535**Fax Number:** (715) 386 - 2391**E-mail Address:**

President, chairman, or head of utility commission/board or committee:

Name: MR JON MITCHELL**Title:** PUBLIC WORKS COMMITTEE CHAIR**Office Address:**508 HUD STREET
P.O. BOX 172
SOMERSET, WI 54025**Telephone:** (715) 247 - 3539**Fax Number:** (715) 247 - 5790**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: MR THOMAS G. KORTAS**Title:** CPA**Office Address:** TRACEY & THOLE
502 SECOND STREET
HUDSON, WI 54016**Telephone:** (715) 386 - 0535**Fax Number:** (715) 386 - 2391**E-mail Address:****Date of most recent audit report:** 3/29/2000**Period covered by most recent audit:** 1999

Names and titles of utility management including manager or superintendent:

Name: MR ROBERT GUNTHER**Title:** WATER UTILITY**Office Address:**
110 SPRING STREET
P.O. BOX 356
SOMERSET, WI 54025**Telephone:** (715) 247 - 5555**Fax Number:** (715) 247 - 5790**E-mail Address:** village@somtel.net

Name of utility commission/committee: PUBLIC WORKS COMMITTEE

Names of members of utility commission/committee:

MS BECKY LINKE, PUBLIC WORKS COMM.

MR JON MITCHELL, PUBLIC WORKS COMM. CHAIR

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:**

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone: () -

Fax Number: () -

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	227,082	207,707	1
Operating Expenses:			
Operation and Maintenance Expense (401)	158,487	106,361	2
Depreciation Expense (403)	39,536	38,913	3
Amortization Expense (404)	0	0	4
Taxes (408)	41,093	37,985	5
Total Operating Expenses	239,116	183,259	
Net Operating Income	(12,034)	24,448	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(12,034)	24,448	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	9,946	10,259	9
Miscellaneous Nonoperating Income (421)	25,351	26,054	10
Total Other Income	35,297	36,313	
Total Income	23,263	60,761	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	23,263	60,761	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	35,739	36,920	13
Amortization of Debt Discount and Expense (428)	3,939	3,906	14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	12,312	12,788	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	51,990	53,614	
Net Income	(28,727)	7,147	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	397,278	385,307	19
Balance Transferred from Income (433)	(28,727)	7,147	20
Miscellaneous Credits to Surplus (434)	0	4,879	21
Miscellaneous Debits to Surplus--Debit (435)	22,656	55	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	56,809	0	24
Total Unappropriated Earned Surplus End of Year (216)	289,086	397,278	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON CHECKING ACCT., INVESTMENTS AND SPECIAL ASSESSMENTS	9,946	4
Total (Acct. 419):	9,946	
Miscellaneous Nonoperating Income (421):		
REIMBURSEMENT OF BOND INTEREST EXPENSE BY TID #2	25,351	5
Total (Acct. 421):	25,351	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
INCREASE IN APPROPRIATED EARNED SURPLUS	22,656	9
Total (Acct. 435)--Debit:	22,656	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
FINANCING OF LEGAL SETTLEMENT	56,809	11
Total (Acct. 439)--Debit:	56,809	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	227,082	0	0	0	227,082	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	227,082	0	0	0	227,082	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	2,052,267	2,025,413	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	391,893	350,826	2
Net Utility Plant	1,660,374	1,674,587	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	450,216	465,426	5
Other Investments (124)	44,494	54,711	6
Special Funds (125)	29,428	6,772	7
Total Other Property and Investments	524,138	526,909	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	74,888	156,785	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	58,320	51,726	11
Other Accounts Receivable (143)	351	351	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	15,803	15,862	14
Materials and Supplies (150)	8,060	3,212	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	157,422	227,936	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	33,505	32,529	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	33,505	32,529	
Total Assets and Other Debits	2,375,439	2,461,961	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	335,125	319,915	21
Appropriated Earned Surplus (215)	29,428	6,772	22
Unappropriated Earned Surplus (216)	289,086	397,278	23
Total Proprietary Capital	653,639	723,965	
LONG-TERM DEBT			
Bonds (221)	626,525	651,640	24
Advances from Municipality (223)	227,565	229,166	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	854,090	880,806	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)			28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	37,756	34,739	31
Interest Accrued (237)	998	1,202	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	38,754	35,941	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	167,482	182,692	36
Total Deferred Credits	167,482	182,692	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	661,474	638,557	38
Total Liabilities and Other Credits	2,375,439	2,461,961	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	2,052,267	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	2,052,267	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	391,893	0	0	0	9
Total Accumulated Provision	391,893	0	0	0	
Net Utility Plant	1,660,374	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	350,826				350,826	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	39,536				39,536	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,811				1,811	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	41,347	0	0	0	41,347	13
Debits during year						14
Book cost of plant retired	280				280	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	280	0	0	0	280	19
Balance End of Year	391,893	0	0	0	391,893	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.03%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	0
Other					0	0
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	8,060	3,212
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	8,060	3,212

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
\$1,170,000 G.O. REFUNDING BONDS	642	428	6,398	1
\$430,000 G.O. NOTE	241	428	1,091	2
\$560,000 MORTGAGE REVENUE BONDS	938	428	6,450	3
\$790,000 MORTGAGE REVENUE BONDS	1,319	428	13,529	4
UNAMORTIZED DEBT REFUNDING LOSS	799	428	6,037	5
Total			33,505	
Unamortized premium on debt (251)				
NONE	0	0	0	6
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	319,915	1
Changes during year (explain):		
TID #2 PAYMENT FOR PLANT INSTALLED IN PRIOR YEARS	15,210	2
Balance end of year	335,125	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
MORTGAGE REVENUE BONDS - 11/1/95	11/01/1995	07/01/2012	5.00%	176,309	1
MORTGAGE REVENUE BONDS - 10/1/97	10/01/1997	07/01/2017	5.00%	450,216	2
Total Bonds (Account 221):				626,525	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
G.O. REFUNDING BONDS - 1/27/00	01/27/2000	12/01/2016	4.90%	190,000	1
G.O. PROMISSORY NOTE - 6/1/99	06/01/1999	12/01/2008	4.75%	37,565	2
Total for Account 223				227,565	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	34,739	1
Accruals:		
Charged water department expense	41,093	2
Charged electric department expense		3
Charged sewer department expense	654	4
Other (explain):		
NONE		5
Total Accruals and other credits	41,747	
Taxes paid during year:		
County, state and local taxes	34,739	6
Social Security taxes	3,727	7
PSC Remainder Assessment	264	8
Other (explain):		
NONE		9
Total payments and other debits	38,730	
Balance end of year	37,756	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
MORTGAGE REVENUE BONDS - 11/1/95	0	10,388	10,388	0	1
MORTGAGE REVENUE BONDS - 10/1/97	0	25,351	25,351	0	2
Subtotal	0	35,739	35,739	0	
Advances from Municipality (223)					
G.O. PROMISSORY NOTE - 12/1/96	420		420	0	3
G.O. REFUNDING BONDS - 1/27/00		9,772	8,912	860	4
G.O. PROMISSORY NOTE - 2/1/97	633	760	1,393	0	5
G.O. PROMISSORY NOTE - 6/1/99	149	1,780	1,791	138	6
Subtotal	1,202	12,312	12,516	998	
Other long-Term Debt (224)					
NONE	0			0	7
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	8
Subtotal	0	0	0	0	
Total	1,202	48,051	48,255	998	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	638,557	0	0	0	0	638,557	1
Add credits during year:							
For Services	11,460					11,460	2
For Mains	9,817					9,817	3
Other (specify):							
HYDRANTS	1,640					1,640	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	661,474	0	0	0	0	661,474	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	100,284					100,284	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
ADVANCE TO TID #2	450,216	1
Total (Acct. 123):	450,216	
Other Investments (124):		
SPECIAL ASSESSMENTS RECEIVABLE	44,494	2
Total (Acct. 124):	44,494	
Special Funds (125):		
DEBT SERVICE SINKING FUNDS	29,428	3
Total (Acct. 125):	29,428	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	58,320	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	58,320	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NON-RESIDENT DELINQUENT WATER BILL	351	11
Total (Acct. 143):	351	
Receivables from Municipality (145):		
2000 TAX ROLL ITEMS	15,803	12
Total (Acct. 145):	15,803	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Payables to Municipality (233):		
NONE		16
Total (Acct. 233):	0	
Other Deferred Credits (253):		
DEFERRED TID #2 CONTRIBUTION (DEFERRED UNTIL PAYMENT RECEIVED)	167,482	17
Total (Acct. 253):	167,482	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	2,038,840	0	0	0	2,038,840	1
Materials and Supplies	5,636	0	0	0	5,636	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	371,359	0	0	0	371,359	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	650,015	0	0	0	650,015	6
Other (specify):						
NONE					0	7
Average Net Rate Base	1,023,102	0	0	0	1,023,102	
Net Operating Income	(12,034)	0	0	0	(12,034)	8
Net Operating Income as a percent of						
Average Net Rate Base	-1.18%	N/A	N/A	N/A	-1.18%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	327,520	1
Appropriated Earned Surplus	18,100	2
Unappropriated Earned Surplus	343,182	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	688,802	
Net Income		
Net Income	(28,727)	5
Percent Return on Proprietary Capital	-4.17%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

NONE

3. Extensions of service.

NONE

4. Estimated changes in revenues due to rate changes.

NONE

5. Obligations incurred or assumed, excluding commercial paper.

NONE

6. Formal proceedings with the Public Service Commission.

NONE

7. Any additional matters.

LEGAL SETTLEMENT - (SEE FOOTNOTES)

FINANCIAL SECTION FOOTNOTES

Income Statement Account Details (Page F-02)

Appropriation of Income to Municipal Funds (439) - The water utility finance the general fund and sewer utility share of a legal settlement related to hiring age discrimination. The water utility share of the legal settlement (\$52,376) is reported in Insurance Expense (684).

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

August 23, 2001

Ms. Pamela Donohoe, Village Clerk
Village of Somerset Water Utility
110 Spring Street
P.O. Box 356
Somerset, WI 54025-0356

2000 Analytical Review DWCCA-5550-PJL

Dear Ms. Donohoe:

The Public Service Commission staff is in the process of completing an analytical review of your utility's 2000 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that this review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

During our review, we noted 484 services in use reported in the Water Services schedule and 598 customers reported on page W-2. Please confirm that there are a significant number of services with multiple customers per service.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is leegep@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:tlm:w:\compl\Analytical Reviews\2000 analytical review letters\5550.doc

Response received 8/30/01:

-----Original Message-----

From: Brenda Neumann [mailto:village@somtel.net]

Sent: Thursday, August 30, 2001 1:58 PM

To: leegep@psc.state.wi.us

Subject: 2000 Analytical Review

The Village of Somerset has 10 apartment buildings which have multiple

FINANCIAL SECTION FOOTNOTES

customers per service. There are also duplexes in the village with multiple customers per service.

Brenda Neumann
Utility Technician
Village of Somerset
110 Spring Street
PO Box 356
Somerset, WI 54025
Phone: 715-247-3395; FAX: 715-247-5790
population: 1524
E-mail: village@somtel.net

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	223,433	1
Total Sales of Water	223,433	
Other Operating Revenues		
Forfeited Discounts (470)	1,026	2
Other Water Revenues (474)	2,623	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	3,649	
Total Operating Revenues	227,082	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	59,353	5
General Operating Expenses (680-690)	99,134	6
Total Operation and Maintenance Expenses	158,487	
Other Operating Expenses		
Depreciation Expense (403)	39,536	7
Amortization Expense (404)		8
Taxes (408)	41,093	9
Total Other Operating Expenses	80,629	
Total Operating Expenses	239,116	
NET OPERATING INCOME	(12,034)	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	503	25,154	84,937	4
Commercial	77	15,654	40,044	5
Industrial	18	16,717	23,693	6
Total Metered Sales to General Customers (461)	598	57,525	148,674	
Private Fire Protection Service (462)	8		6,421	7
Public Fire Protection Service (463)	1		59,739	8
Other Sales to Public Authorities (464)	9	3,426	8,599	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	616	60,951	223,433	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	59,739	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	59,739	
Forfeited Discounts (470):		
Customer late payment charges	1,026	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	1,026	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	2,061	7
Other (specify):		
TOWER RENT	500	8
MISCELLANEOUS ITEMS	62	9
Total Other Water Revenues (474)	2,623	
Amortization of Construction Grants (475):		
NONE		10
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	29,067	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	10,394	3
Chemicals (630)		4
Supplies and Expenses (640)	8,043	5
Repairs of Water Plant (650)	9,193	6
Transportation Expenses (660)	2,656	7
Total Plant Operation and Maintenance Expenses	59,353	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	20,864	8
Office Supplies and Expenses (681)	4,125	9
Outside Services Employed (682)	7,050	10
Insurance Expense (684)	56,022	11
Employees Pensions and Benefits (686)	10,453	12
Regulatory Commission Expenses (688)	42	13
Miscellaneous General Expenses (689)	578	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	99,134	
Total Operation and Maintenance Expenses	158,487	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		37,756	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		654	2
Net property tax equivalent		37,102	
Social Security		3,727	3
PSC Remainder Assessment		264	4
Other (specify): NONE			5
Total tax expense		41,093	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Saint Croix				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.293602				3
County tax rate	mills		5.097601				4
Local tax rate	mills		10.637488				5
School tax rate	mills		16.129298				6
Voc. school tax rate	mills		2.001309				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		34.159298				10
Less: state credit	mills		1.655600				11
Net tax rate	mills		32.503698				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		10.637488				14
Combined School Tax Rate	mills		18.130607				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		28.768095				17
Total Tax Rate	mills		34.159298				18
Ratio of Local and School Tax to Total	dec.		0.842175				19
Total tax net of state credit	mills		32.503698				20
Net Local and School Tax Rate	mills		27.373791				21
Utility Plant, Jan. 1	\$	2,025,413	2,025,413				22
Materials & Supplies	\$	3,212	3,212				23
Subtotal	\$	2,028,625	2,028,625				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	2,028,625	2,028,625				26
Assessment Ratio	dec.		0.679900				27
Assessed Value	\$	1,379,262	1,379,262				28
Net Local & School Rate	mills		27.373791				29
Tax Equiv. Computed for Current Year	\$	37,756	37,756				30
Tax Equivalent per 1994 PSC Report	\$	34,739					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	37,756					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	1,130		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	176,338		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	177,468	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	116,950		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	56,300		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	11,525		20
Total Pumping Plant	184,775	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	4,390		23
Total Water Treatment Plant	4,390	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	900		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			1,130	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			176,338	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	177,468	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			116,950	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			56,300	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			11,525	20
Total Pumping Plant	0	0	184,775	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			4,390	23
Total Water Treatment Plant	0	0	4,390	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			900	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	100,024		26
Transmission and Distribution Mains (343)	1,071,698	9,817	27
Fire Mains (344)	0		28
Services (345)	210,118	11,460	29
Meters (346)	70,301	3,675	30
Hydrants (348)	150,971	1,640	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,604,012	26,592	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	17,768		34
Office Furniture and Equipment (372)	4,305		35
Computer Equipment (372.1)	8,446	542	36
Transportation Equipment (373)	15,809		37
Other General Equipment (379)	8,440		38
Other Tangible Property (390)	0		39
Total General Plant	54,768	542	
Total utility plant in service directly assignable	2,025,413	27,134	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	2,025,413	27,134	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			100,024	26
Transmission and Distribution Mains (343)			1,081,515	27
Fire Mains (344)			0	28
Services (345)			221,578	29
Meters (346)	280		73,696	30
Hydrants (348)			152,611	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	280	0	1,630,324	
GENERAL PLANT				
Land and Land Rights (370)			0	33
Structures and Improvements (371)			17,768	34
Office Furniture and Equipment (372)			4,305	35
Computer Equipment (372.1)			8,988	36
Transportation Equipment (373)			15,809	37
Other General Equipment (379)			8,440	38
Other Tangible Property (390)			0	39
Total General Plant	0	0	55,310	
Total utility plant in service directly assignable	280	0	2,052,267	
Common Utility Plant Allocated to Water Department			0	40
Total utility plant in service	280	0	2,052,267	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			4,878	4,878	1
February			4,624	4,624	2
March			4,790	4,790	3
April			5,060	5,060	4
May			6,620	6,620	5
June			6,327	6,327	6
July			7,069	7,069	7
August			7,911	7,911	8
September			6,577	6,577	9
October			5,778	5,778	10
November			5,816	5,816	11
December			5,116	5,116	12
Total for year	0	0	70,566	70,566	
Less: Measured or estimated water used in main flushing and water treatment during year				500	13
Less: Other utility use				367	14
Other utility use explanation:					15
RUNNING WATER TO PREVENT FREEZING					
Water pumped into distribution system				69,699	16
Less: Water sold				60,951	17
Losses and unaccounted for				8,748	18
Percent unaccounted for to the nearest whole percent (%)				13%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				326	21
Date of maximum: 8/24/2000					22
Cause of maximum:					23
FLUSH HYDRANTS					
Minimum gallons pumped by all methods in any one day during reporting year				70	24
Date of minimum: 3/10/2000					25
Total KWH used for pumping for the year				147,320	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
156 DEPOT STREET	#3	270	24	1,440,000	Yes	1
650 LASER DRIVE	#4	513	24	1,444,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#3	#4		1
Location	WELL #3	WELL #4		2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	JOHNSTON	DELTA		5
Year Installed	1978	1987		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	1,000	1,000		8
Pump Motor or Standby Engine Mfr	CONSOLIDATED	NEWMAN		10
Year Installed	1979	1987		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	125	125		13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25
				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#3		1
RESERVOIRS, STANDPIPES			2
OR ELEVATED TANKS			3
Type: R (reservoir), S (standpipe)			4
or ET (elevated tank)	ET		5
Year constructed	1974		6
Primary material (earthen, steel,			7
concrete, other)	STEEL		8
Elevation difference in feet			9
(See Headnote 3.)	150		10
Total capacity in gallons	250,000		11
WATER TREATMENT PLANT			12
Disinfection, type of equipment			13
(gas, liquid, powder, other)			14
Points of application			15
(wellhouse, central facilities,			16
booster station, other)			17
Filters, type (gravity, pressure,			18
other, none)			19
Rated capacity of filter plant			20
(m.g.d.) (note: 1,200,000 gal/day			21
= 1.2 m.g.d.)			22
Is a corrosion control chemical			23
used (yes, no)?			24
Is water fluoridated (yes, no)?			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	2.000	350	0	0	0	350
M	D	4.000	4,758	0	0	0	4,758
M	D	6.000	21,050	250	0	0	21,300
M	D	8.000	23,549	105	0	0	23,654
M	D	12.000	6,739	0	0	0	6,739
Total Within Municipality			56,446	355	0	0	56,801
Total Utility			56,446	355	0	0	56,801

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	179	0	0	0	179		1
M	1.000	253	16	0	0	269	50	2
M	1.250	6	0	0	0	6		3
M	1.500	45	0	0	0	45		4
M	2.000	11	0	0	0	11		5
M	4.000	4	0	0	0	4		6
M	6.000	38	0	0	0	38	19	7
M	8.000	1	0	0	0	1		8
Total Utility		537	16	0	0	553	69	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	519	12	2	8	537	37	1
1.000	32	2	0	0	34	2	2
1.250	3	0	0	0	3	0	3
1.500	34	2	1	0	35	2	4
2.000	14	0	0	0	14	0	5
3.000	0	1			1		6
4.000	2	0	0	0	2	0	7
Total:	604	17	3	8	626	41	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	503	23	1	4	0	6	537	1
1.000	2	19	11	0	0	2	34	2
1.250	0	2	1	0	0	0	3	3
1.500	0	27	4	3	0	1	35	4
2.000	0	8	4	2	0	0	14	5
3.000	0	0	0	0	0	1	1	6
4.000	0	0	0	2	0	0	2	7
Total:	505	79	21	11	0	10	626	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	118	1			119	2
Total Fire Hydrants	118	1	0	0	119	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	60
Number of distribution system valves end of year:	187
Number of distribution valves operated during year:	95

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Insurance Expense (684) includes water utility share (\$52,376) of legal settlement costs for hiring age discrimination lawsuit the village lost.

Increase in Outside Services Employed (682) due to additional engineering cost for wellhead protection plan.

1999 Employees Pensions and Benefits (686) included additional retirement benefits for retiring water operator.

Water Mains (Page W-15)

Water main additions financed by developer.

Water Services (Page W-16)

Water service additions financed by developer.

Meters (Page W-17)

Adjustment reported in column (e) due to correction of previously reported meter count because of meter inventory record correction.

Hydrants and Distribution System Valves (Page W-18)

Hydrant additions financed by developer.
